

## ABSTRACT:

The present invention provides a method of forming a semiconductor structure (10) comprising a substrate (12) having a patterned Oxide-Nitride-Oxide (ONO) insulating layer (22) provided over a portion of the substrate (12). The invention employs an Oxide-Nitride-Silicon structure (38, 40, 42) as the basis for the ONO layer, which has the advantage  
5 that the upper silicon sub-layer (42) of the structure is resistant to damage during the photoresist stripping step of a patterning process and is then available for re-oxidizing into an oxide layer forming the upper sub-layer of the required ONO structure.

Fig. 1